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KERALA GAZETTE

EXTRAORDINARY

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Vol. XXIII] Trivandrum, Monday, 26th June 1978 / 5th Ashadha 1900 [No. 421

SECRETARIAT OF THE KERALA LEGISLATURE

NOTIFICATION

No. 5257/LA4A/78. *Dated, Trivandrum, 26th June 1978.*

The Kerala Additional Sales Tax Bill, 1978 together with the Statement of Objects and Reasons and the Financial Memorandum is published, under Rule 69 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

DR. R. PRASANNAN,
Secretary,
Legislative Assembly.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS
TRIVANDRUM, 1978

33/2118/MC

THE KERALA ADDITIONAL SALES TAX BILL, 1978

A

BILL

to provide for the levy of additional sales-tax for the financial year 1978-79.

Preamble.—WHEREAS it is expedient to provide for the levy of additional sales-tax for the financial year 1978-79;

BE it enacted in the Twenty-ninth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Additional Sales Tax Act, 1978.

(2) It shall be deemed to have come into force on the 1st day of April, 1978.

2. *Levy of additional tax on sales and purchase taxes during 1978-79.*—(1) The tax payable under the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the Sales Tax Act), for the financial year commencing on the first day of April, 1978, shall be increased by ten per cent of such tax.

Explanation.—Where the tax under the Sales Tax Act is payable at a reduced rate by virtue of a notification under section 10 thereof, or where the dealer has opted to pay the tax at the compounded rate mentioned in sub-section (1) of section 7, the tax payable at such reduced or compounded rate shall, for the purposes of this sub-section, be deemed to be the tax payable under the Sales Tax Act.

(2) Notwithstanding anything contained in sub-section (1), in the case of the goods specified in the Second Schedule to the Sales Tax Act,—

(a) the tax shall not be increased under sub-section (1), if the tax together with the surcharge, if any payable, thereon under the Kerala Surcharge on Taxes Act, 1957 (11 of 1957), is equal to four per cent of the taxable turnover of such goods.

(b) if the tax together with such surcharge if any (is less than four per cent of the taxable turnover of such goods, the amount by which the tax is increased under sub-section (1) shall not exceed the difference between the amount calculated at four per cent of the taxable turnover of such goods and the aggregate amount of the tax and such surcharge, if any, payable on such taxable turnover.

(3) The additional tax payable under sub-section (1) shall be in addition to the surcharge payable under the Kerala Surcharge on Taxes Act, 1957 (11 of 1957).

(4) The provisions of the Sales Tax Act shall apply in relation to the additional tax payable under sub-section (1) as they apply in relation to the tax payable under that Act.

(5) All words and expressions used in this section and defined in the Sales Tax Act shall have the meanings respectively assigned to them in that Act.

3. *Repeal and Saving.*—(1) The Kerala Additional Sales Tax Ordinance, 1978 (9 of 1978), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.

STATEMENT OF OBJECTS AND REASONS

The Minister for Finance in his Budget Speech on the 14th March, 1978, announced among other things that the rate of sales-tax would be increased by ten per cent by the levy of additional tax. It was also stated therein that the proposed levy of additional tax would be confined to the financial year 1978-79 and that the levy would not be continued during the subsequent financial year when the recommendations of the Seventh Finance Commission are implemented. Since the proposed additional tax had to be levied and collected from the beginning of the financial year 1978-79 and since the Legislative Assembly was not in session, the Kerala Additional Sales Tax Ordinance, 1978 (9 of 1978), was promulgated by the Governor on the 31st March, 1978, for implementing the above proposal.

2. The Bill seeks to replace the Ordinance by an Act of the State Legislature.

FINANCIAL MEMORANDUM

The Bill, if enacted and brought into operation, would not involve any expenditure from the Consolidated Fund of the State.

M. K. HEMACHANDRAN.

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EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXIII] Trivandrum, Monday, 26th June 1978 / 5th Ashadha 1900 [No. 420

SECRETARIAT OF THE KERALA LEGISLATURE

NOTIFICATION

No. 5247/LA4/78. *Dated, Trivandrum, 26th June* 1978.

The Local Authorities Laws (Amendment) Bill, 1978 together with the Statement of Objects and Reasons, the Financial Memorandum and the Memorandum regarding Delegated Legislation is published, under Rule 69 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

DR. R. PRASANNAN,
Secretary,
Legislative Assembly.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1978.

33/2116/MC

THE LOCAL AUTHORITIES LAWS (AMENDMENT) BILL, 1978

A

BILL

further to amend the Kerala Panchayats Act, 1960, *the Kerala Municipalities Act,* 1960 *and the Kerala Municipal Corporations Act,* 1961

Preamble.—WHEREAS it is expedient further to amend the Kerala Panchayats Act, 1960, the Kerala Municipalities Act, 1960 and the Kerala Municipal Corporations Act, 1961, for the purposes hereinafter appearing;

BE it enacted in the Twenty-ninth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Local Authorities Laws (Amendment) Act, 1978.

(2) It shall be deemed to have come into force on the 20th day of April, 1978.

2. *Amendment of Act* 32 *of* 1960.—In the Kerala Panchayats Act, 1960 (32 of 1960),—

(a) for sections 14 and 15, the following sections shall be substituted, namely:—

"14. *Electoral rolls for every Panchayat area.*—For every Panchayat area there shall be an electoral roll which shall be prepared in accordance with the provisions of this Act and such directions not inconsistent with the provisions of this Act as the Government may, from time to time, issue in that behalf.

14A. *Disqualifications for registration in electoral roll.*—(1) A person shall be disqualified for registration in an electoral roll if he—

(a) is not a citizen of India; or

(b) is of unsound mind and stands so declared by a competent court; or

(c) is for the time being disqualified from voting under the provisions of any law relating to corrupt practices and other offences in connection with elections.

(2) The name of any person who becomes so disqualified after registration shall forthwith be struck off the electoral rolls in which it is included:

Provided that the name of any person struck off the electoral roll for a panchayat area by reason of a disqualification under clause (c) of sub-section (1) shall forthwith be reinstated in that roll if such disqualification is, during the period such roll is in force, removed under any law authorising such removal.

14B. *No person to be registered in the electoral roll for more than one local authority.*—A person registered in the electoral roll for a Panchayat area shall not be entitled to be registered in the electoral roll for another Panchayat area or in the electoral roll for a Municipality or City.

Explanation.—For the purposes of this section, the expressions "municipality" and "city" shall have the meanings respectively assigned to them in the Kerala Municipalities Act, 1960 (14 of 1961) and the Kerala Municipal Corporations Act, 1961 (30 of 1961).

14C. *No person to be registered more than once in any Panchayat area.*—No person shall be entitled to be registered in the electoral roll for any Panchayat area more than once.

14D. *Conditions of registration.*—Subject to the provisions of sections 14, 14A, 14B and 14C, every person who—

(a) is not less than eighteen years of age on the qualifying date; and

(b) is ordinarily resident in a Panchayat area, shall be entitled to be registered in the electoral roll for that Panchayat area.

Explanation.—For the purposes of this section and section 15, "qualifying date" in relation to the preparation or revision of an electoral roll, means the first day of January of the year in which it is so prepared or revised.

14E. *Meaning of "ordinarily resident".*—(1) A person shall not be deemed to be ordinarily resident in a Panchayat area on the ground only that he owns, or is in possession of, a dwelling house therein.

(2) A person absenting himself temporarily from his place of ordinary residence shall not by reason thereof cease to be ordinarily resident therein.

(3) A person who is a patient in any establishment maintained wholly or mainly for the reception and treatment of persons suffering from mental illness or mental defectiveness, or who is detained in prison or other legal custody at any place, shall not by reason thereof be deemed to be ordinarily resident therein.

(4) If in any case a question arises as to whether a person is ordinarily resident in a Panchayat area at any relevant time, the question shall be determined with reference to all facts of the case and to such rules as may be made in this behalf, by the Government.

15. *Preparation and revision of electoral roll.*—(1) The electoral roll for each Panchayat area shall be prepared in the prescribed manner by any person authorised by the election authority in this behalf by reference to the qualifying date and shall come into force immediately upon its final publication in accordance with the rules made under this Act.

(2) The electoral roll for a Panchayat area shall be divided into separate parts for each ward of the Panchayat.

(3) The electoral roll for a Panchayat area shall, unless otherwise directed by the Government for reasons to be recorded in writing, be revised in the prescribed manner by reference to the qualifying date—

(i) before each ordinary election to the Panchayat;

(ii) before each bye-election to fill a casual vacancy in the Panchayat.

(4) Every person whose name appears in the electoral roll for a Panchayat area shall so long as such roll remains in force, be entitled, subject to the provisions of this Act, to vote at an election for the ward concerned, and no person whose name does not appear in such roll shall vote at an election:

Provided that no person shall vote at an election of members to a Panchayat if he—

(a) has been adjudged to be of unsound mind, or

(b) has voluntarily acquired the citizenship of a foreign State, or

(c) has been sentenced by a Criminal Court for an electoral offence punishable under section 103 or clause (a) of sub-section (2) of section 104 or has been disqualified from exercising any electoral right on account of corrupt practices in connection with an election, and six years have not elapsed from the date of such sentence or disqualification, provided that the disqualification under this clause may at any time be removed by the Government if they think fit";

(b) after section 15C, the following sections shall be inserted, namely:—

"15 D. *Jurisdiction of civil courts barred.*—No civil court shall have jurisdiction—

(a) to entertain or adjudicate upon any question whether any person is or is not entitled to be registered in an electoral roll for a Panchayat area; or

(b) to question the legality of any action taken by or under the authority of the election authority under section 15 or section 15A or section 15B.

15E. *Making false declaration.*—If any person makes in connection with—

(a) the preparation, revision or correction of an electoral roll, or

(b) the inclusion or exclusion of any entry in or from an electoral roll, a statement or declaration in writing which is false and which he either knows

or believes to be false or does not believe to be true, he shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.".

3. *Amendment of Act 14 of 1961.*—In the Kerala Municipalities Act, *1960*(14 of 1961),—

(a) for sections 57 and 58, the following sections shall be substituted, namely:—

"57. *Electoral roll for every municipality.*—(1) For every municipality there shall be an electoral roll which shall be prepared in accordance with the provisions of this Act and such directions not inconsistent with the provisions of this Act as the Government may, from time to time, issue in that behalf.

57A. *Disqualifications for registration in electoral roll.*—(1) A person shall be disqualified for registration in an electoral roll if he—

(a) is not a citizen of India; or

(b) is of unsound mind and stand so declared by a competent court; or

(c) is for the time being disqualified from voting under the provisions of any law relating to corrupt practices and other offences in connection with elections.

(2) the name of any person who becomes so disqualified after registration shall forthwith be struck off the electoral roll in which it is included:

Provided that the name of any person struck off the electoral roll for a municipality by reason of a disqualification under clause (c) of sub-section (1) shall forthwith be re-instated in that roll if such disqualification is, during the period such roll is in force, removed under any law authorising such removal.

57B. *No person to be registered in the electoral roll for more than one local authority.*—A person registered in the electoral roll for a municipality shall not be entitled to be registered in the electoral roll for another municipality or in the electoral roll for a city or a panchayat area.

Explanation.—For the purposes of this section, the expressions "city" and "panchayat area" shall have the meanings respectively assigned to them in the Kerala Municipal Corporations Act, 1961 (30 of 1961) and the Kerala Panchayats Act, 1960 (32 of 1960).

57C. *No person to be registered more than once in any municipality.*—No person shall be entitled to be registered in the electoral roll for any municipality more than once.

57D. *Conditions of registration.*—Subject to the provisions of sections 57, 57A, 57B and 57C, every person who—

(a) is not less than eighteen years of age on the qualifying date; and

(b) is ordinarily resident in a municipality,

shall be entitled to be registered in the electoral roll for that municipality.

Explanation.—For the purposes of this section and section 58, "qualifying date" in relation to the preparation or revision of an electoral roll, means the first day of January of the year in which it is so prepared or revised.

57E. *Meaning of "ordinarily resident"*.—(1) A person shall not be deemed to be ordinarily resident in a municipality on the ground only that he owns, or is in possession of, a dwelling house therein.

(2) a person absenting himself temporarily from his place of ordinary residence shall not by reason thereof cease to be ordinarily resident therein.

(3) A person who is a patient in any establishment maintained wholly or mainly for the reception and treatment of persons suffering from mental illness or mental defectiveness or who is detained in prison or other legal custody at any place shall not by reason thereof be deemed to be ordinarily resident therein.

(4) If in any case a question arises as to whether a person is ordinarily resident in a Municipality at any relevant time, the question shall be determined with reference to all facts of the case and to such rules as may be made in this behalf, by the Government.

58. *Preparation and revision of electoral roll.*—(1) The electoral roll for each municipality shall be prepared by the election authority in the prescribed manner by reference to the qualifying date and shall come into force immediately upon its final publication in accordance with the rules made under this Act.

(2) The electoral roll for a Municipality shall be divided into separate parts for each ward of the municipality.

(3) The electoral roll for a municipality shall, unless otherwise directed by the Government for reasons to be recorded in writing, be revised in the prescribed manner by reference to the qualifying date—

(i) before each ordinary election to the municipal council;

(ii) before each bye-election to fill a casual vacancy in the municipal council.

(4) Every person whose name appears in the electoral roll for a municipality shall, so long as such roll remains in force, be entitled, subject to the provisions of this Act, to vote at an election for the ward concerned, and no person whose name does not appear in such roll shall vote at such an election:

Provided that no person shall vote at an election of councillors if he—

(a) has been adjudged to be of unsound mind, or

(b) has voluntarily acquired the citizenship of a foreign State, or

(c) has been sentenced by a criminal court for an electoral offence punishable under section 71 or clause (a) of sub-section (2) of section 72 or has been disqualified from exercising any electoral right on account of corrupt practices in connection with an election, and six years have not elapsed from the date of such sentence or disqualification, provided that the disqualification under this clause may at any time be removed by the Government if they think fit.";

(b) after section 58C, the following sections shall be inserted, namely:—

"58D. *Jurisdiction of the Civil Court barred.*—No civil court shall have jurisdiction—

(a) to entertain or adjudicate upon any question whether any person is or is not entitled to be registered in the electoral roll for a municipality; or

(b) to question the legality of any action taken by or under the authority of the election authority under section 58 or section 58A or section 58B.

58E. *Making false declaration.*—If any person makes in connection with—

(a) the preparation, revision or correction of an electoral roll, or

(b) the inclusion or exclusion of any entry in or from an electoral roll, a statement or declaration in writing which is false and which he either knows or believes to be false or does not believe to be true, he shall be punishable with imprisonment for a term which may extent to one year, or with fine, or with both.".

4. *Amendment of Act 30 of 1961.*—In the Kerala Municipal Corporations Act, 1961 (30 of 1961):—

(a) in section 3, after clause (15), the following clause shall be inserted, namely:—

"(15A) "election authority" means such authority, not being the Mayor or the Deputy Mayor or a councillor, as may be appointed by the Government by notification in the Gazette;";

(b) for sections 46, 47 and 48, the following sections shall be substituted, namely:—

"46. *Electoral roll for every city.*—For every city there shall be an electoral roll which shall be prepared in accordance with the provisions of this Act and such directions not inconsistent with the provisions of this Act as the Government may, from time to time, issue in that behalf.

47. *Disqualifications for registration in electoral roll.*—(1) A person shall be disqualified for registration in an electoral roll if he—

(a) is not a citizen of India; or

(b) is of unsound mind and stands so declared by a competent court; or

(c) is for the time being disqualified from voting under the provisions of any law relating to corrupt practices and other offences in connection with elections.

(2) The name of any person who becomes so disqualified after registration shall forthwith be struck off the electoral roll in which it is included:

Provided that the name of any person struck off the electoral roll for a city by reason of a disqualification under clause (c) of sub-section (1) shall forthwith be reinstated in that roll if such disqualification is, during the period such roll is in force, removed under any law authorising such removal.

47A. *No person to be registered in the electoral roll for more than one local authority.*—A person registered in the electoral roll for a city shall not be entitled to be registered in the electoral roll for another city or in the electoral roll for a municipality or panchayat area.

Explanation.—For the purposes of this section, the expressions "municipality" and "panchayat area" shall have the meanings respectively assigned to them in the Kerala Municipalities Act, 1960 (14 of 1961) and the Kerala Panchayats Act, 1960 (32 of 1960).

47B. *No person to be registered more than once in any city.*—No person shall be entitled to be registered in the electoral roll for any city more than once.

47C. *Conditions of registration.*—Subject to the provisions of sections 46 47, 47A and 47B every person who—

(a) is not less than eighteen years of age on the qualifying date; and

(b) is ordinarily resident in a city, shall be entitled to be registered in the electoral roll for that city.

Explanation.—For the purposes of this section and section 48, "qualifying date" in relation to the preparation or revision of an electoral roll, means the first day of January of the year in which it is so prepared or revised.

47D. *Meaning of "Ordinarily resident".*—(1) A person shall not be deemed to be ordinarily resident in a city on the ground only that he owns, or is in possession of, a dwelling house therein.

(2) A person absenting himself temporarily from his place of ordinary residence shall not by reason thereof cease to be ordinarily resident therein.

(3) A person who is a patient in any establishment maintained wholly or mainly for the reception and treatment of persons suffering from mental

illness or mental defectiveness or who is detained in prison or other legal custody at any place shall not by reason thereof be deemed to be ordinarily resident therein.

(4) If in any case a question arises as to whether a person is ordinarily resident in a city at any relevant time, the question shall be determined with reference to all facts of the case and to such rules as may be made in this behalf by the Government.

48. *Preparation and revision of electoral roll.*—(1) The electoral roll for each city shall be prepared by the election authority in the prescribed manner by reference to the qualifying date and shall come into force immediately upon its final publication in accordance with the rules made under this Act.

(2) The electoral roll for a city shall be divided into separate parts for each division.

(3) The electoral roll for a city shall, unless otherwise directed by the Government for reasons to be recorded in writing, be revised in the prescribed manner by reference to the qualifying date—

(i) before each ordinary election to the Corporation;

(ii) before each bye-election to fill a casual vacancy in the Corporation.

(4) Every person whose name appears in the electoral roll for a city shall, so long as such roll remains in force, be entitled, subject to the provisions of this Act, to vote at an election for the division concerned, and no person whose name does not appear in such roll shall vote at such an election:

Provided that no person shall vote at an election of councillors if he—

(a) has been adjudged to be of unsound mind, or

(b) has voluntarily acquired the citizenship of a foreign State, or,

(c) has been sentenced by a criminal court for an electoral offence punishable under section 61 of clause (a) of sub-section (2) of section 62 or has been disqualified from exercising any electoral right on account of corrupt practices in connection with an election, and six years have not elapsed from the date of such sentence or disqualification, provided that the disqualification under this clause may at any time be removed by the Government if they think fit.";

(c) after section 48C, the following sections shall be inserted, namely:—

"48D. *Jurisdiction of civil courts barred.*—No civil court shall have jurisdiction—

(a) to entertain or adjudicate upon any question whether any person is or is not entitled to be registered in the electoral roll for a city; or

(b) to question the legality of any action taken by or under the authority of the election authority under section 48 or section 48A or section 48B.

48E. *Making false declaration.*—If any person makes in connection with—

(a) the preparation, revision or correction of an electoral roll, or

(b) the inclusion or exclusion of any entry in or from an electoral roll, a statement or declaration in writing which is false and which he either knows or believes to be false or does not believe to be true, he shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.".

5. *Repeal and saving.*—(1) The Local Authorities Laws (Amendment) Ordinance, 1978 (11 of 1978), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Kerala Panchayats Act, 1960, the Kerala Municipalities Act, 1960, or the Kerala Municipal Corporations Act, 1961 as amended by the said Ordinance shall be deemed to have been done or taken under the Kerala Panchayats Act, 1960, or the Kerala Municipalities Act, 1960, or the Kerala Municipal Corporations Act, 1961, as the case may be, as amended by this Act.

STATEMENT OF OBJECTS AND REASONS

Section 14 of the Kerala Panchayats Act, 1960, section 57 of the Kerala Municipalities Act, 1960 and sections 46 and 47 of the Kerala Municipal Corporations Act, 1961, provide for the adoption of the relevant portions of the electoral rolls of the relevant Legislative Assembly Constituency for the purposes of the elections to the panchayats, municipalities and municipal corporations. The electoral rolls of the Legislative Assembly Constituencies are those prepared under the Representation of the Peoples Act, 1950, and under that Act only persons who are not less than twenty-one years of age are entitled to be registered in the electoral roll.

2. Government have decided that the voting age for the elections to the local bodies in the State be reduced to eighteen years. For implementing the decision, the electoral rolls for the panchayat areas, municipalities and cities have to be prepared separately and necessary provisions for the preparation and revision of the rolls periodically, independent of the electoral rolls for the Legislative Assembly Constituencies have to be included in the Kerala Panchayats Act, 1960, the Kerala Municipalities Act, 1960 and the Kerala Municipal Corporations Act, 1961.

3. A Bill to achieve the above object was published in the Gazette as Local Authorities Laws (Amendment) Bill, 1978 (Bill No. 62) during the last session of the Legislative Assembly. But the Bill could not be introduced and passed during that session for want of time. It was considered that the amendments proposed in the Bill should be given effect to immediately without waiting for the next session of the Legislative Assembly to enable the

holding of elections to the local authorities after preparation of the electoral rolls as early as possible. Accordingly the Local Authorities Laws (Amendment) Ordinance, 1978, was promulgated by the Governor for the purpose on the 19th April, 1978 and published as Ordinance No. 11 of 1978.

4. The Bill seeks to replace the Ordinance by an Act of the Legislature.

FINANCIAL MEMORANDUM

The Bill, if enacted and brought into operation would not involve expenditure from the Consolidated Fund of the State.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Section 14 of the Kerala Panchayats Act, 1960, as proposed to be substituted by sub-clause (a) of clause 2 of the Bill empowers the Government to issue directions from time to time, not inconsistent with the provisions of the Act in respect of the preparation of electoral rolls for panchayat areas. Sub-section (4) of section 14E proposed to be inserted by the said sub-clause (a) empowers the Government to make rules for determining the question whether a person is ordinarily resident in a panchayat area at any relevant time. Sub-section (1) of section 15 as proposed to be substituted by sub-clause (a) of clause 2 of the Bill empowers the Government to make rules regarding the manner of preparation and publication of electoral rolls for panchayat areas. Sub-section (3) of the said section empowers the Government to prescribe the manner in which the electoral rolls for a panchayat area shall be revised, unless otherwise directed by the Government for reasons to be recorded in writing, before each ordinary election to the panchayat and before each bye-election to fill a casual vacancy in the panchayat.

2. Section 57 of the Kerala Municipalities Act, 1960, as proposed to be substituted by sub-clause (a) of clause 3 of the Bill empowers the Government to issue directions from time to time not inconsistent with the provisions of the Act in respect of the preparation of electoral rolls for municipalities. Sub-section (4) of section 57E proposed to be inserted by the said sub-clause (a) empowers the Government to make rules for determining the question whether a person is ordinarily resident in a municipality at any relevant time. Sub-section (1) of section 58 as proposed to be substituted by sub-clause (a) of clause 3 of the Bill empowers the Government to make rules regarding the manner of preparation and publication of electoral rolls for municipalities. Sub-section (3) of the said section empowers the Government to prescribe the manner in which the electoral rolls for a municipality shall be revised, unless otherwise directed by the Government for reasons to be recorded in writing before each ordinary election to the municipal Council and before each bye-election to fill a casual vacancy in the municipal Council.

3. Clause 15A of section 3 proposed to be inserted in the Kerala Municipal Corporations Act, 1961, by sub-clause (a) clause 4 of the Bill empowers the Government to appoint, by notification in the Gazette, an authority, not being the Mayor or the Deputy Mayor or a councillor as election authority for a city. Section 46 as proposed to be substituted by sub-clause (b) of clause 4 of the Bill empowers the Government to issue directions from time to time not inconsistent with the provisions of the Act in respect of the preparation of the electoral rolls for cities. Sub-section (4) of section 47D proposed to be inserted by the said sub-clause (b) empowers the Government to make rules for determining the question whether a person is ordinarily resident in a city at any relevant time. Sub-section (1) of section 48 as proposed to be substituted by sub-clause (b) of clause 4 empowers the Government to make rules regarding the manner of preparation and publication of the electoral rolls for cities. Sub-section (3) of the said section empowers the Government to prescribe the manner in which the electoral rolls for a city shall be revised, unless otherwise directed by the Government for reasons to be recorded in writing, before each ordinary election to the Corporation and before bye-election to fill a casual vacancy in the Corporation.

The above are matters of procedure or detail or of an administrative nature. The delegation of legislative power is thus of a normal character.

K. AVUKADERKUTTY NAHA